

EXHIBIT J

LEHMAN BROTHERS

CERTIFICATE

September 8, 2010

For purposes of certifying the cost of funding applicable to Lehman Brothers Holdings Inc. ("LBHI") or one or more of its undersigned affiliates (each, an "Affiliate") pursuant to 1992 and 2002 ISDA Master Agreements (each, an "Agreement;" capitalized terms used and not otherwise defined herein shall have the meanings given to them in such Agreement) entered into by LBHI or one or more Affiliates, the undersigned Executive Vice President of LBHI and Chief Financial Officer of each of the Affiliates hereby certifies, on behalf of LBHI and the Affiliates, and not in his individual capacity, as follows:

1. LBHI has made what it believes to be commercially reasonable efforts to calculate its continuing cost of funds, effective from and after September 15, 2008, which is the date LBHI commenced its Chapter 11 case under the United States Bankruptcy Code; and

2. Based on such efforts, LBHI has determined that the cost of funding with respect to LBHI for each date set forth in Paragraph 1 above is the sum of the overnight London Inter-Bank Offered Rate for such date and 1250 basis points (12.50 percent), compounded daily; and

3. The cost of funds for each of the Affiliates for each such date is equal to or greater than such sum.

IN WITNESS WHEREOF, I have hereunto set my hand, on behalf of LBHI and the Affiliates, as of the date first written above.

Lehman Brothers Holdings Inc.

By: 

Name: William Fox

Title: Executive Vice President

Lehman Brothers Special Financing Inc.
Lehman Brothers Commodity Services, Inc.
Lehman Brothers OTC Derivatives Inc.
Lehman Brothers Commercial Paper Inc.
Lehman Brothers Commercial Corporation

By: 

Name: William Fox

Title: Chief Financial Officer